

(2) For the purposes of paragraphs (a) and (b) of the last preceding subsection, except in such cases as may be prescribed, the price for which any goods are sold, or the fair market value of any goods, shall be determined as if such goods were sold on credit on usual trade terms, and no deduction shall be made from such price or from such fair market value, as the case may be, because of any discount, rebate, or allowance granted or offered in consideration of payment of the purchase-money at or before the time of sale or within any specified time thereafter.

NOTES.—(1) This return must be delivered to the Collector of Sales Tax within twenty-eight days after the end of the period to which it relates (see section 14 of the Sales Tax Act, and clause 19 of the Sales Tax Regulations). A return is not deemed to be delivered to the Collector until it has been received by him at his office (see clause 18 of the Sales Tax Regulations).

(2) If no goods of a class or kind referred to in Part A, Part B, or Part C hereof have been sold during the month, such Part and references thereto which are inapplicable may, with the permission of the Collector, be omitted.

(3) No person shall be deemed to act as a wholesaler or to carry on business as a wholesaler at any place unless he occupies premises at that place for the purposes of his business. A person visiting any place as a bona fide commercial traveller is not by reason thereof deemed to be an occupier of any premises at that place (see clause 10 of the Sales Tax Regulations).

PART A.

Names of all licensed wholesalers to whom taxable goods were sold during the month ended , 19 , as under:—

- (a) For resale; or
- (b) For use as materials in the manufacture of goods for sale; or
- (c) Where the wholesaler making this return is unable to state whether

or not the goods have been sold for resale,—
and the total sale value of such goods.

Names.	Total Sale Value.
	£

PART B.

Particulars of goods sold during the month ended , 19 , which are exempt from sales tax under the First Schedule to the Sales Tax Act, 1932-33, or under any Order in Council issued pursuant to section 12 of that Act:—

Table (1).—Goods exempt otherwise than by reason of being exported.

List of Trade-names of Goods.	Total Sale Value.
	£

Table (2).—Goods exempt because exported as Cargo during the said Month.

Description of Goods.	Ship by which exported.	Sale Value.
		£ s. d.
Total		£

Table (3).—Goods exempt because exported as Ships' Stores during the said Month.

Description of Goods.	Ship by which exported.	Sale Value.
		£ s. d.
Total		£

NOTE.—Taxable goods exported after the end of the month in which they were sold may be entered for drawback of sales tax.